

**WOLLMUTH MAHER & DEUTSCH LLP**

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January 18, 2007

The Office of Corporate Finance  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549

Re: Marks & Spencer p.l.c. (File No. 82-1961)  
Submission of Information Pursuant to Rule 12g3-2(b)

**SUPPL**

Ladies and Gentlemen:

On behalf of our client, Marks & Spencer p.l.c. (File No. 82-1961), and pursuant to their exemption under Rule 12g3-2(b), please find enclosed two (2) copies of the following announcements released to the London Stock Exchange:

<u>Announcement</u>	<u>Issue Date</u>
1. Block Listing Six Monthly Return	January 18, 2007
2. Block Listing Six Monthly Return	January 18, 2007

Please acknowledge your receipt of this information by date stamping the second copy of this transmittal letter and its attached copy of each of the above materials and returning it to us in the enclosed stamped, self-addressed envelope.

Very truly yours,

**PROCESSED**  
**JAN 30 2007**  
**THOMSON**  
**FINANCIAL**

By: George Rudy  
George Rudy  
Authorized Representative

Enclosures

*See 1/29*

## BLOCK LISTING SIX MONTHLY RETURN

INFORMATION PROVIDED ON THIS FORM MUST BE TYPED OR PRINTED ELECTRONICALLY.

To: The FSA

Date: 18 JANUARY 2007

AVS No:			
Name of <i>applicant</i> :		MARKS AND SPENCER GROUP PLC	
Name of scheme:		SAYE SCHEME	
Period of Return:	From:	1 JULY 2006	To: 31 DECEMBER 2006
Balance under scheme from previous return:		7,880,366 SHARES	
The amount by which the block scheme has been increased, if the scheme has been increased since the date of the last return:		20,000,000 ORDINARY SHARES OF 25P EACH LISTED ON 10 NOVEMBER 2006	
Number of <i>securitites</i> issued/allotted under scheme during period:		318,721 SHARES	
Balance under scheme not yet issued/allotted at end of period		27,561,645 SHARES	
Number and <i>class</i> of <i>securities</i> originally listed and the date of admission		ORDINARY SHARES OF 25P EACH 20,859,113 SHARES LISTED ON 19 MARCH 2002 30,000,000 SHARES LISTED ON 25 NOVEMBER 2004	
Total number of <i>securities</i> in issue at the end of the period (31-12-06)		1,688,254,649 SHARES	

Name of contact:	ANTHONY CLARKE
Address of contact:	MARKS AND SPENCER GROUP PLC WATERSIDE HOUSE 35 NORTH WHARF ROAD LONDON, W2 1NW
Telephone number of contact:	020 8718 9940

SIGNED BY ANTHONY CLARKE  
*Director/company secretary/suitably experienced employee/duly authorised officer, for and on behalf of*

MARKS AND SPENCER GROUP PLC  
*Name of applicant*

If you knowingly or recklessly give false or misleading information you may be liable to prosecution.

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**To:** The FSA

**Date:** 18 JANUARY 2007

AVS No:				
Name of <i>applicant</i> :			MARKS AND SPENCER GROUP PLC	
Name of scheme:			SENIOR OPTION SCHEME	
Period of Return:	From:	1 JULY 2006	To:	31 DECEMBER 2006
Balance under scheme from previous return:		16,072,818 SHARES		
The amount by which the block scheme has been increased, if the scheme has been increased since the date of the last return:		N/A		
Number of <i>securitites</i> issued/allotted under scheme during period:		3,837,843 SHARES		
Balance under scheme not yet issued/allotted at end of period		12,234,975 SHARES		
Number and <i>class</i> of <i>securities</i> originally listed and the date of admission		ORDINARY SHARES OF 25P EACH 23,303,606 SHARES LISTED ON 19 MARCH 2002 27,000,000 SHARES LISTED ON 25 NOVEMBER 2004		
Total number of <i>securities</i> in issue at the end of the period (31-12-06)		1,688,254,649 SHARES		

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SIGNED BY ANTHONY CLARKE  
~~Director/company secretary/suitably experienced employee/duly authorised officer~~, for and on behalf of

MARKS AND SPENCER GROUP PLC  
 Name of *applicant*

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